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August 23, 2011

Chief, Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, SW Washington, DC 20423-0001

Dear Chief:

Please find attached one (1) copy of the Memorandum of Assignment and Assumption Agreement dated June 30, 2011 between the following parties:

Assignee:

The Fifth Third Leasing Company

38 Fountain Square Plaza Cincinnati. OH 45263

Assignor.

The David J. Joseph Company

300 Pike Street Cincinnati, OH 45202

Please see Schedule 1, attached hereto, for the equipment, (20) railcars, involved in this transaction,

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated June 30, 2011 related to twenty (20) railcars bearing reporting marks: DJTX 315148 - 320575, sporadic.

Please file this as a secondary document under Recordation Number 29810-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 29810. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard

Documentation Coordinator

pelie Woodard

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MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of June 30, 2011 by and between THE DAVID J. JOSEPH COMPANY, a Delaware Corporation ("Assignor") and FIFTH THIRD EQUIPMENT FINANCE COMPANY, an Ohio corporation ("Assignee").

WITNESSETH:

- 1. Assignor has agreed to assign to Assignee that certain lease agreement dated May 26, 2011, between Assignor, as Lessor, and Koppers Inc., for twenty (20) railcars bearing the railroad reporting markings set forth on Schedule I.
- 2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of June 30, 2011.

Name: Kelly C. Poellein Title: Vice President, Finance – Brokerage

THE DAVID J. JOSEPH COMPANY

FIFTH TE	IIRD EQUIPMENT FINANCE COMPANY
Ву:	
Name:	Christopher S. Bell
	Vice President
Title:	

STATE OF OHIO)	
)	SS
COUNTY OF HAMILTON)	

On this 30th day of June, 2011, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Kelly C. Poellein, to me personally known, who stated and acknowledged that she is the Vice President, Finance – Brokerage of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 30th day of June, 2011.

My commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Onio
My Commission Has No Expiration
Date Section 147 Commission

STATE OF ONLO COUNTY OF HAWILLON SS:
On this 30th day of 10th, 2011, before me the subscriber, Amy AGrant a Notary Public, duly commissioned, qualified and acting, within
and for said County and State, appeared in person the within named to me personally known, who stated and acknowledged that
he/she is the VILL MISICAL Mof FIFTH THIRD EQUIPMENT FINANCE COMPANY, a DUM corporation, and duly authorized by authority of the Board of Directors or By-
laws of said corporation in his/her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and
acknowledged that he/she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein
mentioned and set forth and desired that the same might be recorded as such.
IN WITNESS WHEREOF, I have hereunto set my hand and official seal this ₹ day of
Notary Signature)
My commission expires: AMY A. GRANT NOTARY PUBLIC STATE OF OHIO Recorded in
O Clermont County My Comm. Exp. 5/31/15

SCHEDULE I TO MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

CARS

Twenty (20), railcars bearing reporting marks:

DJTX315148 DJTX315183 DJTX315278 DJTX315296 DJTX320510 DJTX320530 DJTX320532 DJTX320535 DJTX320538 DJTX320539 DJTX320543 DJTX320554 DJTX320555 DJTX320558 DJTX320559 DJTX320563 DJTX320567 DJTX320570 DJTX320571 DJTX320575

LEASE: Dated May 26, 2011 between The David J. Joseph Company and Koppers Inc.